



Caplin & Drysdale, Chartered  
600 Lexington Avenue, 21st Floor  
New York, NY 10022-7619  
212-379-6000 212-379-6001 Fax  
www.caplindrysdale.com

212.379.6060 Direct  
mallison@capdale.com

July 25, 2019

**Via ECF and Hand Delivery**

Honorable Lewis A. Kaplan, United States District Judge  
Daniel Patrick Moynihan U.S. Courthouse  
500 Pearl Street  
New York, NY 10007

Re: In re: Customs and Tax Administration of the Kingdom of Denmark  
(SKAT) Tax Refund Litigation, Docket Number 18-md-2865 (LAK)

Dear Judge Kaplan:

The purpose of this letter is to inform you that Defendants in the consolidated cases, as set forth below, filed Answers today with the Court in the dockets for their respective actions. As previously explained in our letter, dated February 20, 2019, counsel made good faith effort to comply with Paragraph 1 of the Court's Pretrial Order No. 4, dated October 10, 2018 [ECF Dk. # 2], which requires the filings to be made in the master docket and "spread" to the action it applies to, but was unable to do so. Filing an Answer in the master docket would not allow the filing to be "spread" to the appropriate action to which it related. Counsel for the Defendants contacted the Clerk's Office and the ECF Help Desk and made a formal request for the technical "glitch" to be fixed. On February 21, 2019, counsel followed up with the ECF Help Desk and was informed that this is not a "glitch;" rather the system is set up in a manner that does not allow a "spreading" option when the filing is made under "Answer to Complaint." On July 25, 2019, counsel for the Defendants again attempted to "spread" the Answers to the appropriate actions, but was still unable to do so. To ensure that the filed Answers accurately correlate to the appropriate Complaints, counsel filed the Answers in the respective dockets for each of the actions to which they relate.

To comply with the Court's Pretrial Order No. 4, we are attaching the following Answers, filed today, as exhibits to this Letter:

1. Answer to the Complaint by Headsail Manufacturing LLC Roth 401K Plan, *SKAT v. Headsail Manufacturing LLC Roth 401K Plan, et al.*, Docket Number 1:18-cv-07824-LAK;



2. Answer to the Complaint by Robert Klugman, *SKAT v. Headsail Manufacturing LLC Roth 401K Plan, et al.*, Docket Number 1:18-cv-07824-LAK;
3. Answer to the Complaint by Edgepoint Capital LLC Roth 401K Plan, *SKAT v. Edgepoint Capital LLC Roth 401K Plan, et al.*, Docket Number 1:18-cv-07827-LAK;
4. Answer to the Complaint by Robert Klugman, *SKAT v. Edgepoint Capital LLC Roth 401K Plan, et al.*, Docket Number 1:18-cv-07827-LAK;
5. Answer to the Complaint by Aerovane Logistics LLC Roth 401K Plan, *SKAT v. Aerovane Logistics LLC Roth 401K Plan, et al.*, Docket Number 1:18-cv-07828-LAK;
6. Answer to the Complaint by Robert Klugman, *SKAT v. Aerovane Logistics LLC Roth 401K Plan, et al.*, Docket Number 1:18-cv-07828-LAK;
7. Answer to the Complaint by The Random Holdings 401K Plan, *SKAT v. The Random Holdings 401K Plan, et al.*, Docket Number 1:18-cv-07829-LAK;
8. Answer to the Complaint by Robert Klugman, *SKAT v. The Random Holdings 401K Plan, et al.*, Docket Number 1:18-cv-07829-LAK;
9. Answer to the Complaint by The FWC Capital LLC Pension Plan, *SKAT v. The FWC Capital LLC Pension Plan, et al.*, Docket Number 1:18-cv-10098-LAK;
10. Answer to the Complaint by Roger Lehman, *SKAT v. The FWC Capital LLC Pension Plan, et al.*, Docket Number 1:18-cv-10098-LAK;
11. Answer to the Complaint by The RDL Consulting Group LLC Pension Plan, *SKAT v. The RDL Consulting Group LLC Pension Plan, et al.*, Docket Number 1:18-cv-10099-LAK;
12. Answer to the Complaint by Roger Lehman, *SKAT v. The RDL Consulting Group LLC Pension Plan, et al.*, Docket Number 1:18-cv-10099-LAK;
13. Answer to the Complaint by Cole Enterprises USA Retirement Plan & Trust, *SKAT v. Cole Enterprises USA Retirement Plan & Trust, et al.*, Docket Number 1:18-cv-10118-LAK;
14. Answer to the Complaint by Todd Bergeron, *SKAT v. Cole Enterprises USA Retirement Plan & Trust, et al.*, Docket Number 1:18-cv-10118-LAK;
15. Answer to the Complaint by KK Law Firm Retirement Plan Trust, *SKAT v. KK Law Firm Retirement Plan Trust, et al.*, Docket Number 1:18-cv-10127-LAK;
16. Answer to the Complaint by Kevin Kenning, *SKAT v. KK Law Firm Retirement Plan Trust, et al.*, Docket Number 1:18-cv-10127-LAK;



17. Answer to the Complaint by The Valerius LLC Solo 401K Plan, *SKAT v. The Valerius LLC Solo 401K Plan, et al.*, Docket Number 1:18-cv-10129-LAK;
18. Answer to the Complaint by Roger Lehman, *SKAT v. The Valerius LLC Solo 401K Plan, et al.*, Docket Number 1:18-cv-10129-LAK;
19. Answer to the Complaint by The Sinclair Pension Plan, *SKAT v. The Sinclair Pension Plan, et al.*, Docket Number 1:18-cv-10133-LAK;
20. Answer to the Complaint by Roger Lehman, *SKAT v. The Sinclair Pension Plan, et al.*, Docket Number 1:18-cv-10133-LAK;
21. Answer to the Complaint by The Green Group Site Pension Plan, *SKAT v. The Green Group Site Pension Plan, et al.*, Docket Number 1:18-cv-10134-LAK;
22. Answer to the Complaint by Roger Lehman, *SKAT v. The Green Group Site Pension Plan, et al.*, Docket Number 1:18-cv-10134-LAK;
23. Answer to the Complaint by The Mueller Investments Pension Plan, *SKAT v. The Mueller Investments Pension Plan, et al.*, Docket Number 1:18-cv-10135-LAK;
24. Answer to the Complaint by Roger Lehman, *SKAT v. The Mueller Investments Pension Plan, et al.*, Docket Number 1:18-cv-10135-LAK;
25. Answer to the Complaint by The Bella Consultants Pension Plan, *SKAT v. The Bella Consultants Pension Plan, et al.*, Docket Number 1:18-cv-10136-LAK;
26. Answer to the Complaint by Roger Lehman, *SKAT v. The Bella Consultants Pension Plan, et al.*, Docket Number 1:18-cv-10136-LAK;
27. Answer to the Complaint by Blue Ocean Equity LLC Retirement Plan, *SKAT v. Blue Ocean Equity LLC Retirement Plan, et al.*, Docket Number 1:18-cv-10137-LAK; and
28. Answer to the Complaint by Kevin Kenning, *SKAT v. Blue Ocean Equity LLC Retirement Plan, et al.*, Docket Number 1:18-cv-10137-LAK.

Please be advised that two copies of this letter and each of the filed Answers as set forth above will also be delivered to the Chambers.



Respectfully submitted,

A handwritten signature in black ink, appearing to be "MA", written in a cursive style.

Mark Allison, Esq.  
*Counsel for the Defendants*  
*Aerovane Logistics LLC Roth 401K Plan*  
*Blue Ocean Equity LLC Retirement Plan*  
*Cole Enterprises USA Retirement Plan & Trust*  
*Edgepoint Capital Roth 401K Plan*  
*Headsail Manufacturing LLC Roth 401K Plan*  
*KK Law Firm Retirement Plan Trust*  
*The Bella Consultants Pension Plan*  
*The FWC Capital LLC Pension Plan*  
*The Green Group Site Pension Plan*  
*The Mueller Investments Pension Plan*  
*The Random Holdings 401K Plan*  
*The RDL Consulting Group LLC Pension Plan*  
*The Sinclair Pension Plan*  
*The Valerius LLC Solo 401K Plan*  
*Kevin Kenning*  
*Robert Klugman*  
*Roger Lehman*  
*Todd Bergeron*

cc: Plaintiff's Counsel via ECF.